Request of Sri Ramakrishna Co-op. Society for restoration of concessions enjoyed by other Co-op. Societies

[App. F. III

C.S. File No. 9 of 1932

App. F. IX-4

reserve

Previous References

1932-33
C.S

File No. 9-32
Serial Nos. 1-17

Later References

C-1 9-34 (1-7)
C.S 108-36 (1-7)

PRESERVE

preserve

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. ~~Fifteen~~ Seventeen

Part B for 7/3/34

SUBJECT.

Restoration of concessions enjoyed by Co-operative Societies

8(17) D. 3732 of 1.2.34

To the Registrar of Co-op Societies

Stated that the matter has been ordered to lie over for the present

KV.

3391

Request for exemption of fees under Stamp Act
Registration Regulations. P

[App. F. III—2

General and Revenue Secretariat G.S. File No. 9 of 1932.

Serial No.

From

The Directors & Members of the
Sree Ramapura Cooperative Society Ltd.
Bangalore

Petition dated 5th July 1932.

Request that the original exemption so far enjoyed by other older institutions, may be ordered to be restored for a period of at least five years in the case of Societies registered after the withdrawal of exemption.

D. Govt. have recently granted exemption in the case of the Land Mortgage Banks & A. & S. Societies -

A 2 copies of the petition may perhaps be forwarded to the Registrar of the parent society & the Stamps Commissioner to report. The Financial Branch may also be consulted.
For orders.
2/8/32
Dy. Secy.

3. A — This may be done perhaps.
2/8/32
Dy. Secy.
2/8/32

2/8

5th June
9/8/32

No. D 648 & 11.8.32

The Registrar G.S.
The Stamps Comr.

Forwarded a copy of the petition for early report

Note—Contn. Sheet.

WD 70—GBPM—60,000—13-8-31

GOVT. BRANCH.

2) Request of Sri Rampura Coopve Society for restoration of Concessions enjoyed by other Coopve Societies 1.

CS File No. 9 of 1932. General and Revenue Secretariat

From the Regr of CS 3
no 1474 CS dy 29.8.32
States that the discussions, if any, on this question of the two ensuing 19th Mysore Provl Coopve Confes will be watched & a report submitted to Govt.

6. The Coopve Conference will be Going off in October during the Dasara holidays. The report called for from the Comm. of Stamps has not yet been received, and may perhaps be awaited

MD 31/8 KP

7. Yes 31/8

Secy B for a fortnight

From the Comm. of Stamps 4
no C 42/32-33 dy 12/9/32
States that there is no justification for exempting from payment instruments executed by or on behalf of any Coopve Society started after 1st Aug. 1931.

8 Subd for perusal. The report promised by the Regr of CS. will have to be awaited

MD 15/9 KP

DCV-Secy)

9. For perusal

16/9/32

D 19.9

19/9

Secy B for a fortnight

MD 19/9

(3

Serial No.

4 From the Registrar of Co-op. Societies, No: 4166 C.S. dated 30th Jany. 1933.

Requests that transactions in Co-operative Societies relating to current and savings bank deposits and loans not exceeding the paid up ~~share~~ value of the shares held by applicants for loans, may be exempted from Stamp duty.

W
I
X

to the ~~Commissioner~~ Govt. exempted Co-operative Societies from payment of stamp duty on documents executed by members of Co-operative Societies and by or on behalf of Co-operative Societies with a view to encourage the Co-operative movement in its initial stages. (Vide Notifn. No. ~~Rl. 5134-8~~ P.S. 35-05-13 dated 16th Feby. 1906 and G.O. No. 11055-7 dated 24th April 1921). The concessions were partially withdrawn by Govt. in G.O. No. Regis. 28-19-9 ~~Rl. 4874-923~~ G.Dy. 136-31-1 dated 29th Decr. 1932. ~~Most of the Co-operative societies in the State seem to be unable to hire or construct a house for locating the Societies, nor do they seem to be capable of paying a decent remuneration to the Chief officers, the Secretary. It is therefore a point for consideration whether the concessions originally granted to them should be partially restored as proposed~~

NOTE—Contn. Sheet.

4)

C.S. File No. 9 of 1932 | General and Revenue Secretariat

~~by the Registrar of Co-operative Societies.~~

11 The recommendation of the Registrar is for orders.

12 As regards the observation contd in the concluding lines of para 2 of the p.n. the Regr may perhaps be told that the first position continues to be the same as now in last year and that as such the grant of exemption of Co-operative Societies from the levy of ½ Stamp duty & Registration fees cannot be considered.

13 The proposals contd in para 3 of the p.n. seem to be reasonable & may perhaps be sanctd.

14 The Secy may be requested accdly the Comm.r of Stamps.

13/2/33

D.V. Secy)

15 The position has not materially improved and a reconsideration of the matter may be deprecated.

First Member.

13.2.33.

16 We may ascertain if the concessions recommended by the Regr are allowed in Madras or Bombay.

15/2/33

15.2.33.

OFFICE OF THE FIRST MEMBER 14 FEB. 1933 No. 6223

Exemption of Stamp Duty in respect of certain Co-ope Societies (5

Serial No.

1) Draft rules
18 Dec
16/2

TYPING SECTION 16 FEB. 1933 REV SECTT.

5. D. HO/68 21. 2. 33
To - The Registrar of Cooperative Societies.

Enquiries if the concessions recommended by him are allowed in Madras as Bombay.

See A 16/2/33

6. From the Regr of CS.
No 6002 dt 28/29-3-33
State that in Bombay Societies enjoy full exemption in respect of St Duty & Regn fees & that in Madras they have full exemption in respect of St Duty & half exemption in respect of Regn Charges.
Submitted for orders with reference to the Member's minute at para 16 supra.
31/3
To Secretary 2/4/33

OFFICE OF THE 6504

To First Member.

To I am not sure if the Madras Registrar's letter to the Mysore Registrar means that exemption from stamp duty continues in Madras - Please refer to Madras Rule and state the correct position

Secy 3.4.33.
2/4/33
Asst. 5.4.33.
2/4/33
Secy 6.4.33

NOTE—Contn. Sheet.

WD 0246 —GPB—15,000—22-8-32

6

3180 / 1933 — 5388 pf 34

CS File No. 9 of 1932. | General and Revenue Secretariat

23/ To the Protection Branch for kindly putting up a copy of the Madras Rules, if it is available among the books put up along with the file relating to the Amendment of the Regulation

Urgent

KP. 11.4.33

11/4

24 The book is not available

Dept B.
MSR
11.4.33

12/4.

25 Draft Calling for a Copy of Madras rules, addressed to the Registrar, C.S, is submitted for approval.

26 Yours
13/4/33

Sd: KP
13/4/33.

TYPIST 15.4.33

No. D. 5213 dt 18.4.33

To — The Registrar of Co-operative Societies.

— Request for a Copy of Madras Rules.

Sus A 19/4

From the Registrar
Dis 6764 dt 2/3-5-33.

Forwards copies of the orders of the Govt of Madras in the matter of the levy of Stamps duty & Regn fees Charges in respect of the documents of Co-oprve Societies.

27 Noted with respect to the orders of the Ch member at para 22 supra

5/5/33

5/5/33

General and Revenue Secretariat | Q File No. 9 of 1932 | [App. F. III—2

Serial No.

Office of the Second Member of Council. 9 MAY 1933 No. 7460

TYPING SECTION 15 JUN 1933 GENL. & REV. SECTT.

29
second member.

Mr
8-5-33.

30 Please keep up 8/5
keep up
SR
3.5

Mr.
1.6.33 CKO 7/6

31
The 2nd member desires the Regr to speak to him on the proposals made in the P.W.D. Please draft a letter to him accordingly.
CKO 14/6.

32
Draft do. letter is put up
for KD 14/6 33 Issued CKO 14/6.

9
No. 06452 of 16.6.33
To - The Registrar, C.S.
States that the 2nd Member desires to see him in connection with the exemption of Cooperative Societies from Stamp Duty & Regn. charges.

Mrs B
for a footpath
M. 19/6.

Mr It is understood that the Regr discussed the matter with the Members this morning. The file is submitted
KP.
25/7/33 35 Second Member)
CKO 25/7

Office of the Second Member of Council. 26 JULY 1933 No. 2.D.

NOTE—Contn. Sheet.

File No. 9 43. 971 of 1932

General and Revenue Secretariat

204

36/ I think the small concessions asked for in para 3 (1) of the P.W.D. may be granted. Please ascertain first the amount of loss of revenue involved

Jon
3/8

37/ Sd. with a dft.
W 2/9

cant. 31.8.33 CMO 31/8

38 Issue CMO 2/9.

TYPING SECTION
2 SEP 1933
GEN'L & CTT.

To. The Registrar. C.S. 10.
No. D. 1145-85. 9. 33.

Request information as to the loss of revenue involved if the proposal contained in para 36/ of his letter dt. 30/1/1933 is given effect to.

From the Registrar 11
No. 1820 dt. 8/9-9.33.

Forwards a further report in the matter, and recommends that if both the Regn. & Stamp duty now levied cannot be remitted, exemption may be granted to Societies from payment of half the Stamp duty as in Madras.

39 The Registrar's rpt. dt. 5.9.10 above may be awaited

W 14/9

Dev: See 4

CMO 14/9

Serial No.

OFFICE OF THE FIRST MEMBER OF COUNCIL
18 SEPT. 1933
No. 2289

GEN. & REV. SECRETARIAT
1 OCT 1933
DEVELOPMENT BRANCH.

NOTE—Contn. Sheet.

General and Revenue Secretariat | C.S. File No. 9 of 1932.

Serial No.

13

From the Regr of Cs
No 2638 Cs. dy 21.10.33.
Forwards a report and requests orders exempting all current & Savings Bank transactions in Corpse Societies from payment of Stamp Duty

Ws the realizations from stamp duty on current & savings deposits in Corpse Societies is very small.

Wb submd for orders, if the Regr's recommendation may be accepted.

Ag/1044 The Regr reports that the total amount realised during 1932-33 is Rs 28-14-6 only. In view of the poor realizations from stamp duty on these transactions, the Regr's recommendation may be accepted.

Dev: Secy) 24/10.

Wb/first Member

Exemption from stamp duty notified and from 1st April 1933 25.10.33 25/10.

29/11/33

30.10.33 30/10.

OFFICE OF THE SECRETARIAT
FIRST
25 OCT 1933
No. 3128

NOTE—Contn. Sheet.

11

Remission of Stamp Duty 14.
in respect of Corpus transactions

CS File No. of 193 | General and Revenue Secretariat

This was treated as a Council case (vide Flag L.)
It is for orders if this has to go up to the Council
again

Dev: Secy) 7/11 8/11 1/11

17 Chief Secretary with compliments.

Asst. 2.11.33 2/11

G.R.S. III—3]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

5v The question dealt with in the top file is only one of exempting Current & Savings Bank transactions of cooperative societies from Stamp duty. The loss is stated to be less than Rs 30 a year, and the case need not be treated as Council matter — though the previous reference (7!2) quoted was treated as Council case as it involved a revenue of Rs 25,000.

5D There is also a bigger question dealt with in the linked file, but the points raised therein do not seem to have been pursued to the Council stage.

GEN. DEPT. SEC. 5/11 DEVEI 3/11/33 I agree. The file may be returned to the Dev. Secretariat

Ashley Dev. Br 5/11/33 Sanctioning Dy may be put up

N.B.—*Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.*

Exemption of certain Airport Services from payment of Stamp Duty

General and Revenue Secretariat

CS File No. 9* of 1932 14. /13

[App. F. IN—2

Serial No.

52 Two drafts which have been put up already are for approval. The Stamp Section, H. Branch, may however be consulted before issue of orders

KP 8/11 57 Dep. Sec'y.) 8/11.

10.11.33 10/11

54 H Br) KP W.C 10.11.33

55 So far as deposits are concerned, receipts given by bankers for moneys deposited are already exempt from stamp duty - vide exemption (h) under Art. 51 of the Schedule I of the Stamp Regn. As regards withdrawals, they are usually effected by means of cheques - already exempt from stamp duty — especially in urban Societies. ~~Except the 4 or 5 major Societies mentioned in Sl. 13, the exemptions proposed will not benefit small Societies.~~

11/11 11.11.33.

56 May the drafts on the file be issued.

KP, 11.11.33

61 issue 11/11

FINANCIAL BR (SS) 11 NOV. 1933 G. L. & R. V. SECTT.

PRINTING SECT: 13 JAN [illegible] & REV

Note—Contn. Sheet.

14

CS File No. 9 of 1932. | General and Revenue Secretariat

To the Regr: of C.S., Cmpltr & Genl — 14
& the Stamp Commr: in mysore.

No. 2269-71 & 14.11.33.

Remits the stamp duty [on Bank deposits & Current & Savings deposits] with effect from 15-11-33 as recommended in Dl: 13.

To The Compiler, Mysore Gazette — 15

No: 2272 & 14.11.33.

Notifies the remission of stamp duty as above with effect from 15-11-33.

Submitted. The request of the Srirampura Coopve Soctys Ltd. for the grant of full exemption from stamp duty on all instruments executed by or on behalf of its [recently] started Co-operative Societies for a period of five years, has not been replied to. The Registrar did not furnish his opinion on this point, but in his letter & 30/1/33 Flag T. took up the broad question of generally exempting all Societies which was discussed at the Bgre Coopve Conference, and stated that the ~~grant~~ withdrawal is only partial and temporary owing to the financial stringency.

2) In the linked file, below, the question of the financial implications of the proposed grant of full exemption as in the Madras Presidency has been examined in the H. Secty. It is stated that the net loss will be about Rs 7000.

(S)

14,500

General and Revenue Secretariat. File No. 9 of 1932 [App. E. III—2

Serial No.	
64	The Finl Sec has asked for this file in the above connection for reference. This will now be sent to the Fl Sec. An endorsement may if necessary be issued to the Srirampur Co Society after a decision is arrived at on the main question in the linked file of the Fl Sec KP 16/11/33 → Fl Sec Mc KP 16/11 65 yes CHO 16/11/33
67	In the linked file relating to the Stamps Section the Finl Member has ordered that the question of remission of stamp duty may lie over for the present and may be taken up when the Registrar raises it. In the circumstances, it is for orders if the Srirampoora C.S. may be informed that the request of the Society cannot be granted. KP 24/11 Dev: Sec'y) CHO 24/11/33
68	yes. 25.11.33. CHO 25/11
69	Dr Smith noted KP 25/11
70	yes CHO 25/11

TYPING SECTION 27 NOV 1933 FNL. & REV SEC

No. Cmth. Sheet.

~~Subtd~~.

In the linked file no 1483/D the I member ordered, "we will take it up if the Regr raises it."

The Regr in his letter dated 8th Sept 1933 recommends for reasons stated therein that if both Registration and Stamps duty now levied cannot be remitted exemption may be granted to Societies from payment of half the Stamps duty as in Madras. P.U.D I.

In the linked file the Fint Sectt has examined the question of financial implications of the proposal to grant ~~full~~ exemption from payment of full stamps duty ~~as recommended by the Regr in his letter dated 30th Jan 1933~~ and noted that the ~~not~~ loss to Govt would be about Rs7000/-. I

Under notification no. D 316/C.S 3-31-4 dated 17th July 1931 the Govt remitted with effect from 1-8-1931 only half the Stamps duty ~~on~~ ~~the~~ ~~which~~ ~~under any~~ "instruments executed by or on behalf of any Cooperative Society or instruments executed by ~~on behalf~~ an Officer or member of any such Society. M

The Regr's present recommendation is that full exemption from stamps

Serial No.

duty may be granted.
Dev. Secy)
First number.

Asst. 29.11.33 Secy 29/11

76 Paper Memorial may rest in Market file

29/11/33

Asst. 30.11.33 Secy 30/11

77 May this be now sent to the Fl. Branch for note and issue of orders?

yes.
Secy 30/11

30/11

Fl Branch
W.C

78 Noted. The original Not~ granting exemption from Stamp duty, & subsequent Not~ withdrawing half exemption were all issued from Co-operative Section under Sec. 28 of Co. Reg~. ~~This was at no time~~ It is but ~~true~~ appropriate that order now also should issue from Co. section. It is not therefore clear why the present Not~ alone should ~~not~~ issue from Fl. Branch. It does not seem to be a ~~never treated as such~~ Stamp question nor was the Stamp Law~ considered. Besides the case appears to be a council matter. If appd the file will be ret~ to Dev. Dept

yes.
8
1.12.33

79 When it was partially withdrawn it has been treated as a council matter (Vide flag A)
NOTE—Contn Sheet.
30/11

30/11

Dev Dept
WC

GPB—50,000—6 7 33

18

CS File No. 9 of 193[illegible] | General and Revenue Secretariat

~~duty may be granted to Societies~~.

"D The file on the subject of the remission of stamp duty in which orders have been framed by the 7th member has been sent to the C.B. as it is a Council matter & appl. this case will be kept in the pending orders on that file

5/12/33

Q1 Dev: Sec 4) Q110 5/12/33

7.12.33

B

The question has been considered in Council, and it has been ordered likewise. In the circumstances, it is for orders if the endorsement put up already may issue.

30/11

may issue.

Dev: Sec 4) Q110 30/11

31.1.34 Q110 31/1

The Secretary, State Ramparts.

No. D. 3798 Dy 5-2-34.

State whether the Register Card be granted

No. D. 3792 dy 5-2-34

Secy: Copy to Rev: to S for information

B 7/2

TYPING DEPT. ENL. & REV.

1311

Serial No.

(G)

Fort St. George Gazette - Part I - pp. 1654.
Notf. No. 350 dated 11th Oct. 1933 - Remits Stamp duty on certain kinds of instruments relating to transactions of Cooperative Societies.

In Mysore, similar instruments were exempt from stamp duty. But recently half the duty has been remitted & the other half is being paid on such documents. It is for consideration whether following the Govt. of Madras, full remission may not be restored. If appd., this will be referred to Dev. Branch (Cooperative Societies) for further action.

Vide Notification no. D 316/C.S 3-31-4 dt 17.7.31 flagged A

Dy. Sec. 23/10

1 What would the financial effect be, taking the figures of 32-33, as a basis?

Dy. Sec. 23/10/33.

3 Rs. 7/56-15-0 was foregone by Govt during 1932-33 on this account. If full exemption is granted, a like sum viz Rs. 7/56-15-0 will have to be foregone in addition to the present loss — As it is, the net loss will be about Rs 70/-

Dy. Sec. 23/10

para 2 of the Summary of the Ad. Report for 1932-33

4 Dev. Secy) Dy. Sec. 23/10/33

5 Put up the connected file where it was said that this question may not be taken up now. I believe.

Govt. 24.10.33

Dy. Sec. 24.10.33.

1 Dev. Br. We. for kindly putting up the papers, if any, referred to above.

2 Vide notes at Flag A & B

Sd. Br. with papers

Submitted.

Sd. 25/10

NW 24/10

NOTE—Comm. Sheet.

60,000—13-8-32.

St. File No. 1511/II of 193 — General and Revenue Secretariat -

Subj= with the linked file - vide orders of Dev-Secy. on previous page

By W 16/11

7 Dev. Secy) 17.11.33.

10 The matter may lie over for the present.

1st Under. 17.11.33.

"Yes - we will take it up if the Rly Co raise it" 20/11/33.

by 22/11/33

23.11.33.

23/11/33.

Dev Secy

12 Orders noted and file returned to H. Branch with compliments)

25/11

KP 25.11.33

~~Subj to Secy~~

13 Since the Rly Co has already written about this - vide their letter No. 1820-38 of 8/9-33 in the linked file ~~to Secy~~ in Madras & Bombay the Companies now enjoy full Exemption from Stamp Duty - I think this privilege

RECEIVED 20 NOV. 1933 No. 3910

DEVELOPMENT BRANCH.

P.O.D.I in Simla Fly

Serial No.

DEWAN'S OFFICE 3683 DEC. 1933

which was allowed to cooperatives societies in Jaffna for the beginning but was withdrawn in 1931 owing to the financial stringency may be restored. Merely by explanation that the levy of half the prescribed stamp duty is causing much hardship, especially as many documents being executed by persons not familiar with the stamp law are frequently insufficiently stamped, and have to be impounded & subjected to levy of penalty under the Stamp Ordinance. The loss of revenue is estimated at Rs 7000/-. Half registration fee which was also suspended in 1931 may continue to be levied

29/11/33

30.11.33 30/11

14 This is a council matter and may be sent to the C.S for further action

5/12 KD

15 Dev: Sec'y) 5/12/33

C. Dewan.

7.12.33 7/12/33

Y. Secy)

9-12-33

It is quite natural that the Resident

NOTE - Contn. Sheet

of Cooperative Societies and the Conference of Cooperators Shd not ask for Exemption from Stamp duty and other Payments.

DEWAN'S OFFICE 3824 14 DEC. 1933

This levy was ordered only in 1931 as a measure of improving the State's finances - Our financial Condition is not yet ~~in~~ satisfactory ~~condition~~ and we cannot afford to forego any item of revenue now - however small it may be. Madras finances are ~~in~~ ~~respect of the general condition~~ a different position from the finances of other Provinces, as Madras was able to show a Surplus in the last Budget and restored full Salary to all the Employees, & abolishing the Salary Cut - We are not in this happy position and so cannot afford to copy Madras.

I would therefore Suggest that the suggested abolition may be put off for some time at least until our finances improve -

Ignorance of Stamp laws and Consequent inconvenience felt by Villagers would be present in all their monetary transactions and ~~there~~ is not peculiar to their transactions with Cooperative Societies and any remedial measures ~~are desired~~ should therefore be directed to all the transactions of Villagers and not merely to their transactions with Cooperative Societies.

13/12/33

(Sd) P. Rajagopalan

This was considered at the Council meeting held on 16/12

(Sd) P. Rajagopalan 18/12/33

(Sd) C.S. Cumming (RB) 19/12

(For Disposal at a Meeting) 5 No. C. 159

1933/4

GENERAL AND REVENUE SECRETARIAT.

Council Matter.

Subject

(clause xii of the schedule)

Question of exemption of Stamp Duty and other payments on certain kinds of instruments relating to transactions of Co-operative Societies in Mysore State.

Circulated to the Members of Council.

By Order,

R. Rangaiah

20th December 1933. *Chief Secretary to Government.*

4809 20.12.33 **First Member of Council.** 21/12/33

3805 21/12 **Second Member of Council.** 21/12

Ini

24

5 C 159

Subject:-

Question of exemption of stamp duty and other payments on certain kinds of transactions of Co-operative Societies in Mysore State.

OPINION OF THE COUNCIL.

Magistrate
RB
23/1/34.

Secy. to Govt
Dev. Dept. with compts)
RB
24/1/34.

Hon. 24/1
24.1.34 CPCO

B
Submitted with a draft
by KP
30/1

Issue CPCO 30/1 To - The Registrar of Co-operative Societies
D. 3732 & 1. 2. 34.
Submits that the matter has been ordered to lie over for the present.

B
RB
7/2

D. 391

CS9-32-1

GEN. & REV. SECRETARIAT. DEVELOPMENT BRANCH.

DEVELOPMENT SECRET. 29 JUL. 1932

5 29-7-32

To

The Secretary to Government

Development Department,

Sir,

Ever since the inauguration of the Co-operative movement in the State, Co-operative Institutions enjoyed for a considerable period full or partial exemptions from the payment of Stamp Duty on instruments executed by or in favour of such institutions or on suits filed by them. This was conducive, in no small measure to the development of Co-operative Credit Banks throughout Mysore. Societies in rural areas generally and small Societies in Urban areas in particular had ample scope to develop in virtue of this exemption. One can confidently say that but for this concession many societies would have long back perished.

But the Societies that are started anew have to contend against many adverse circumstances, and it is at this juncture that Government have withdrawn the concession referred to which was mainly instrumental in the stabilization of the existing Societies. Those that have already become self-supporting and built up large reserves or liquid capital may stand the strain and continue to flourish inspite of the withdrawal of concessions. But Societies newely started find it very difficult, nay, impossible to make headway with competition with sister societies and private bankers on the one hand, paucity of resources and payment of stamp duty on their transactions on the other.

In these circumstances it is earnestly prayed that specially in the case of Societies registered after the

-withdrawal

withdrawal of exemption, the original exemption so far enjoyed by other older Institutions, may be ordered to be restored for a period of at least five years. A strong recommendation may kindly be made to Government in the matter.

Dated July, 1932,
Sri Ramapura Extn.
Malleswaram, P. O.

Yours Faithfully,

The Directors of the Sri Ramapura Co-operative Society Ltd. Bangalore

1. B. Lingaraja Rao.
2. B. Venkatarubbiah
3. S. R. Gundu Rao
4. S. Sebhagini Rao
5. [illegible]
6. [illegible]
7. K. Srinivasa Rao
8. B. Venkatarubbiah

Appendix F G—1]

3

SUBJECT .....

.....

.....

Section 9

File No. 7-32

Serial No. 7

Diary No. of letter replied to .....

No D 642/Secs

To

1) The Registrar of Co-operative Societies.

2) The Controller of Stamps in Colombo

General and Revenue Secretariat

( )

the *193*

Date of issue 11/8/32

Signed by Mr. B. Meedeniya

Sir,

I am directed to forward herewith for favour of very early despatch a copy of petition dated 29th July 1932, from the Directors of the Sri Rama Town Co-operative Society Ltd., Madawasam P.O. requesting restoration of the Official exemption from payment of stamp duty, so far enjoyed by other Co-operative Societies [illegible]

List of enclosures .....

Concessions enjoyed by the Co-operative Societies in respect of Stamp duty.

Copied by .....

Examined by .....

9/8/32

at least five years, in the
case of Societies registered
after the partial withdrawal
of Exemption known as Payment
of Stamp Duty.

I have the

Hon'ble Sirs

No D 642-3 (Annexure) 11th August 2

To

D. Srinivasa Iyengar Esq., B.A.,

The Registrar of Co-operative Societies in Mysore.

The Commissioner of Stamps in Mysore.

I am directed to forward herewith for favour of very early report a copy of petition dated 29th July 1932, from the Directors of the Sri Ramapura Co-operative Society Ltd, Malleswaram P.O. requesting restoration of the concessions enjoyed by the Co-operative Societies in respect of stamp duty.

I have the honor to be,

Sir,

Your most obedient servant,

for Secretary to Government,
Development Department.

D.K.M.2

No. 1474 C. S.

DEPARTMENT OF CO-OPERATION.

GOVERNMENT OF MYSORE. 6

Telegraphic Address: "CO-OPERT" BANGALORE

OFFICE OF THE REGISTRAR OF CO-OPERATIVE SOCIETIES IN MYSORE.

DEVELOPMENT SECRETARIAT RECD 30 AUG. 1932

Dated, Bangalore, 29th August *1932.*

CS 9-32-3

K. H. RAMAYYA, ESQ., B.A., BAR-AT-LAW,
REGISTRAR OF CO-OPERATIVE SOCIETIES,
IN MYSORE, BANGALORE.

To

D.Srinivasa Iyengar, Esq., B.A.,
Secretary to the Government of Mysore,
Development Department, Bangalore.

Sir,

Adverting to your letter No.D.642-43/CS.9-32-2 dated 11-8-32, forwarding a copy of the petition received from the Directors of the Sri Ramapura Co-operative Society, Ltd., Malleswaram, Bangalore, regarding the restoration of the concessions enjoyed by the Co-operative Societies in respect of stamp duty and requesting the submission of a report, early, in the matter, I have the honour to state that the discussion, if any, on this question, of the restoration of the concessions, at the ensuing 19th Mysore Provincial Co-operative Conference will be watched and a report submitted to Government for their consideration.

I have the honour to be,
Sir,
Your most obedient servant,

K H Ramayya

29/8. Registrar.

W. D. 407—GPB—1,000—27-8-15

Postal Address—Post Box No. 5.
Telephone No. 221.

Tel. Address—Stampcomr., Bangalore.

GOVERNMENT OF MYSORE.

STAMP DEPARTMENT.

CS 9-32-4

DEVELOPMENT BRANCH.
15 SEP.
No. C 42/32-33
GEN. & REV. SECTT.
15 SEP 1932
DEVELOPMENT BRANCH.

ENCLS.

OFFICE OF THE COMMISSIONER OF STAMPS IN MYSORE,

Dated, Bangalore, the 12th Sept r. *1932*

FROM S. HIRIANNAIYA, ESQ., M.A., B.L.,
COMMISSIONER OF STAMPS IN MYSORE.

To

D. SRINIVASA IYENGAR, ESQ., B.A.,
Secretary to Government
Development Department, Bangalore.

Sir,

With reference to your letter No. D. 642-3 C.S. 9-32. 2 dated 11th August 1932 forwarding for report a copy of the petition dated 29th July 1932 from the Directors of the Sri Ramapura Co-operative Co-operative Society Ltd., Malleswaram P.O. praying for the restoration of the original concessions in regard to stamp duty for a period of at least 5 years specially in the case of Societies registered after the partial withdrawal of the exemption i.e. from 1st August 1931, I have the honor to state that I do not see any justification for -- exempting from payment instruments executed by or on behalf of

any

Appendix F G—1]

SUBJECT .....

.....

.....

Section CS

File No. 9.32

Serial No. R

Diary No. of letter replied to .....

General and Revenue Secretariat

( )

the *193* .

Date of issue 29.11.32

Signed by M.V. B.M.R

List of enclosures .....

Copied by Amd 21/11/32

Examined by .....

No D 2197

To The Regr of CS.

Sir,

I am directed to invite a refee to the Correspondence ending with ~~this Office~~ your letter 1474 CS. of 29.8.32, stating that a report will be furnished on the question of exemption of certain Corpus Scrichs from the levy of half the stamp duty leviable on instrument executed by or in favour of such institution and to request that the Board's report in the matter may be expedited.

I have &c

17/11/32

For Secretary

G.S. 9-32-4

8

No. 4166 cs

TELEGRAPHIC ADDRESS:
"CO-OPERT"
BANGALORE

DEPARTMENT OF CO-OPERATION
GOVERNMENT OF MYSORE.
OFFICE OF THE REGISTRAR OF CO-OPERATIVE SOCIETIES
IN MYSORE.

Dated, Bangalore, 30th January *1933*.

2898

From

K. H. RAMAYYA, ESQ., B.A., BAR-AT-LAW,
REGISTRAR OF CO-OPERATIVE SOCIETIES IN MYSORE,
BANGALORE.

DEVELOPMENT SECTT.
31 JAN 1933

The Secretary to Government,
Development Department, Bangalore.

Sir,

1. With reference to your letter No. D.2197/ dated 21-11-32, calling for a report in the matter of exempting certain Co-operative Societies from the levy of ~~hlf~~ the stamp duty and registration fees, I have the honour to state as follows:-

2. The question of exempting in the case of transactions of co-operative societies the levy of the stamp duty and the registration fees, came up for discussion at the 19th Mysore Provincial Co-operative Conference held during the Dasara week in October 1932. It was represented at the conference that the partial withdrawal of the concessions ~~xxxxx~~ worked as a great hardship to members of Co-operative Spcieties who are generally of small means, particularly at this time of economic depression. After some discussion, it was unanimously resolved in the conference that the Government be requested to exempt the Co-operative Societies fully from the levy of stamp duty and registration charges. In this connection., I may state that the question of the partial withdrawal of the exemption from the above charges was taken up by the Mysore Retrenchment Committee and on their recommendations Government have been pleased to grant only partial exemption which was previously enjoyed by the Co-operative Societies from their inception. This partial withdrawal is only as a temporary measure, in view of the financial difficulties. Whether the financial position has improved so as to enable the Government to

grant full exemption again is a point for the consideration of Government.

3. I wish however to state that the levy of stamp duty in respect of the following transactions of societies is a real hardship which has seriously affected the working of many societies, and I recommend that Government may be pleased to immediately exempt them fully from the levy of stamp duty instead of partially as at present.

(i) Transactions relating to current and savings deposits:-

Under the existing orders of Government, a society taking a current deposit or savings deposit amount of more than Rs.20/- from a member should issue a receipt stamped with half anna stamp. Similarly, for obtaining refunds of deposits, half anna stamps will have to be affixed by members to the concerned vouchers. There is exemption only in the case of amounts withdrawn by means of cheques. But the cheque system is not in vogue in most of the societies for obvious reasons. The attraction of deposits by the societies is one of the chief means for their financing, and the ~~cheque~~ method by which ~~this~~ thrift is inculcated among the members of societies and the present order levying stamp charges upon deposit trans-actions acts as an obstacle to this development. There is no stamp duty in the case of the Government and Postal Savings Bank deposits. As the chief aim of the Co-operative Movement is the inculcation of the habits of thrift and providence among the poor persons of the community, the levy of stamp duty in the case of co-operative societies in such transactions, as contrasted with the Government and Postal Savings Banks and even Joint Stock banks, which freely use chellans and cheques, will frustrate the main objects of the Movement.

(ii) Transactions relating to loans within the paid up share amount of the Members. In this case, the loans have to be treated purely as refund of the share capital

temporarily and its reimburesement again in easy instalments. The share capital paid up by a member is , infact, the amount saved by him by practising thrift. Transactions relating to the grant and recovery of such loans are essentially similar to deposit transations. Hence even in this case, it appears desirable that the levy of stamp duty should be abolished.

I have the honour to be,

Sir,

Your most obedient servant,

H Ramayya

Registrar.

Appendix F G—1]

SUBJECT.....

.....

.....

Section CS

File No. 9-32

Serial No. 5

Diary No. of letter replied to .....

No. 4411

To The Regr of CS

Sir,

General and Revenue Secretariat

( )

the *193* .

Date of issue 24/2/33

Signed by .....

With refce to your letter No 41166 of 30-1-33 forwarding your report in the matter of exempting certain Coopve Societies from the levy of half the stamp duty & registration fees, I am directed to enquire if the Concessions recommended by you are allowed in regard to Bombay —

Thanks &c

16/2

for Secretary

List of enclosures.....

Copied by.....

Examined by.....

2111 13

17th February 3

4 & 16

The

The Registrar of Co-operative Societies in Mysore,
Bangalore.

With reference to your letter No. 4166, dated 30th January 1933, forwarding your report in the matter of exempting certain Co-operative Societies from the levy of half the stamp duty and registration fees, I am directed to enquire if the concessions recommended by you are allowed in Madras or Bombay.

I have the honor to be,
Sir,
Your most obedient servant,

For Secretary to Government,
Development Department.

TRM.2

T.S. 6-32-6.

No. 6002 C.S/Sec 1

DEPARTMENT OF CO-OPERATION
GOVERNMENT OF MYSORE.
OFFICE OF THE REGISTRAR OF CO-OPERATIVE SOCIETIES
IN MYSORE.

TELEGRAPHIC ADDRESS:
"CO-OPERT"
BANGALORE

Dated, Bangalore, 28th March *1933.*

29

3780

From

K. H. RAMAYYA, ESQ., B.A., BAR-AT-LAW,
REGISTRAR OF CO-OPERATIVE SOCIETIES IN MYSORE,
BANGALORE.

DEVELOPMENT SECRE...
30 MAR. 1...

To

The Secretary to the Government of Mysore,
Development Department,
Bangalore.

Sir,

With reference to your letter No. D. 4016/C.S.9-32 dated 21st February 1933 calling for information regarding the levy of Stamp duty and Registration Fees on documents of Co-operative Societies in Madras or Bombay, I have the honor to state that in Bombay, Societies enjoy full exemption in respect of both Stamp duty and Registration Fees as hitherto, but in Madras, full exemption continues to be in force in respect of only Stamp duty, and in respect of Registration Charges, the Societies are remitted only half the amount of charges. Copies of letters received from the Registrars of Co-operative Societies, Bombay and Madras are enclosed for the information of Government.

I have the honor to be,
Sir,
Your most obedient servant,

K H Ramayya

Registrar.

DEPARTMENT OF CO-OPERATION.

OFFICE OF THE REGISTRAR OF CO-OPERATIVE SOCIETIES IN MYSORE. 15

Dated, Bangalore the 28th March 1933.

Letter No. G.E.N.140 dated 25th March 1933 from the Registrar of Co-operative Societies, Bombay Presidency, Poona, to the Registrar of Co-operative Societies in Mysore, Bangalore.

With reference to your letter No. 5222 dated 27-2-1933/1-3-1933 I have the honor to inform that the Co-operative Societies in this Presidency are exempted from the levy of stamp duty and registration fees, under sections 32 and 33 of the Bombay Co-operative Societies' Act VII of 1925.

[redacted]

Letter No.L.Dis.F.1209/33 dated 6th March 1933, from the Registra of Co-operative Societies, Madras, to the Registrar of Co-operative Societies in Mysore, Bangalore.

Co-operative Societies in this Province were originally exempt fr from payment of stamp duty and registration fees. In October 1931 th local Government modified their orders and were pleased to remit only one half of the fees payable under the law of registration for the time being in force. An exception was subsequently made in the case of land mortgage banks and Government were pleased to remit in full for a period of three years from 27-4-32 the fees payable by land mortgage banks under the law of Registration.

16

Appendix F G—1]

SUBJECT .....

.....

.....

Section 65

File No. 9-32

Serial No. 7

Diary No. of letter replied to .....

No. 05243

To

The Registrar of Co-operative Societies in Mysore, Bangalore

General and Revenue Secretariat

( )

the 193 .

Date of issue 28/1/33

Signed by M H C Rao,

Sir,

With reference to your letter No. 6002 C.S. dated 29th March 33, stating that full exemption continues to be in force in respect of only Stamp duty while the Societies are remitted only half the amount of registration charges in Mysore, I am directed to request that a copy of Mysore rules may kindly be obtained & forwarded to this office for reference ~~& return~~.

I have etc.

List of enclosures.....

Copied by .....

Examined by.....

WD 0253—GPB—15,000—26-8-32

2/2/11/33

for D. Secretary

17

D 5213

17th April 3.

The

The Registrar of Co-operative Societies in Mysore.

With reference to your letter No.6002 CS. dated 29th March 1933, stating that full exemption continues to be in force in respect of only stamp duty while the Societies are remitted only half the amount of registration charges in Madras, I am directed to request that a copy of Madras rules may kindly be obtained and forwarded to this office for referencation

I have the honour to be,
Sir,
Your most obedient servant,

18/4/33
for Secretary to Government,
Development Department.

TD

G.S. 9-32-8

No. 6744 C. S. 100/1

DEPARTMENT OF CO-OPERATION.

GOVERNMENT OF MYSORE. 18

Telegraphic Address
"CO-OPERT"
BANGALORE.

OFFICE OF THE REGISTRAR OF CO-OPERATIVE SOCIETIES,
IN MYSORE.

Dated, Bangalore, 2nd May 1933

3

4355

FROM

T. S. GOPALA RAMA RAO, ESQ., B.A., B.L.,

THE REGISTRAR OF CO-OPERATIVE SOCIETIES,

IN MYSORE, BANGALORE.

To mr. 1/5/33

The Secretary to the Government of Mysore,
Development Department,
Bangalore.

Sir,

As desired in your letter No.D.5213/C.S. 9-32-7 dated 1st April 1933, I have the honor to forward herewith copies of the orders of the Government of Madras in the matter of the levy of stamp duty and registration charges in respect of the documents of Co-operative societies.

I have the honor to be,

Sir,

Your most obedient servant,

T. S. Rama Rao

Registrar. 2/5

✓

DEPARTMENT OF CO-OPERATION.

OFFICE OF THE REGISTRAR OF CO-OPERATIVE SOCIETIES IN MYSORE.

19

Dated, Bangalore the 2nd May 1935.

Notification No. 2781-F, dated 23rd October 1919, of the Government of India.

In exercise of the power conferred by section 28, Clause (b) of the Co-operative societies Act, 1912, (II of 1912) and in supersession of the notification of the Government of India in the Finance Department No. 683-F, dated the 28th December 1912, as subsequently amended, the Governer-General in Council is pleased to remit the stamp-duty with which, under any law for the time being in force, instruments executed by or on behalf of any society for the time being registered or deemed to be registered under that Act, or instruments executed by any officer or member of any such society and relating to the business of the society (other than cheques of individual members drawn against their current accounts with Co-operative Banks) are chargeable.

Copy of G.O. No. Ms. 1484 dated the 10th October 1931, of the Madras Government.

Abstract.

Co-operative Societies. Fees payable by societies under law of registration - Recommendation of the Retrenchment Committee - Orders passed.

Notification.

In exercise of the powers conferred by clause (b) of sub-section (2) of section 28 of the Co-operative societies Act, 1912 (Act II of 1912) and in supersession of the Notification of the Government of India in the Home Department No. 376, dated 24th April 1914, published at page 700 of part I of the Fort St.George Gazette dated 5th May 1914, the Governer acting with Ministers is hereby pleased to remit one half of all fees payable under the law of registration for the time being in force,

(a) by or on behalf of any co-operative credit society for the time being registered or deemed to be registered under the said act, or

(b) in respect of any instrument executed by any officer or member of any such society and relating to the business thereof.

Copy of G.O. No. 579 MS. Development Department, of the Madras Government, dated the 27th April 1932.

Co-operative societies - Land Mortgage Banks - Registration fees - Exemption - Sanctioned for three years.

Order:-

In partial modification of G.O. No. 1484, Development, dated, 10th October 1931 the Government are pleased to exempt for a period of three years the Central and Primary Land Mortgage Banks from the payment of fees for the registration of documents and the obtaining of encumbrance certificates.

2. The following notification will be published in the Fort St. George Gazette:-

20

Notification.

In exercise of the powers conferred by Clause (b) of Sub-Section (2) of Section 28 of the Co-operative Societies Act 1912 (Act II of 1912) and in partial modification of Development Department's notification No. 358 dated 10th October 1931, published at page 1371 of Part I of the Fort St.George Gazette dated 20th October 1931, the Governer acting with Ministers is hereby pleased to remit in full for a period of three years from the date of this notification all fees payable under the law of registration for the time being in force - - (a) by or on behalf of any Central or Primary Land Mortgage Bank for the time being registered or deemed to be registered under the said Act or, (b) in respect of any instrument executed by any officer or member of any Central or Primary Land Mortgage Bank and relating to the business thereof.

"Ayes"

Bangalore
21/9/33

[illegible]

Appendix F G—1]

21

SUBJECT .....

.....

.....

Section es

File No. 9-32

Serial No. 9

Diary No. of letter replied to ..... No. 06452

To ~~To~~ Dear Sir,

General and Revenue Secretariat

( )

the 193 .

Date of issue 16/6/32

Signed by Mr Gillan.

I am Second Member of Council desires that you should speak to him re the proposals in regard to the exemption of ~~Certain~~ Coupon Sciches from the levy of Stamp duty & Regn fee in respect of certain transactions. I am therefore desired to request you to be so good as to arrange to see him at your earliest convenience.

Yours sincerely,

GKO 14/6.

List of enclosures .....

Copied by .....

Examined by .....

To C. M. Mehta Esq. Bar-at-Law

Regr y es

D. O. No. 16452
C 19-32

22

General and Revenue Secretariat

Dated, Bangalore, 15th June 1933.

Dear Sir,

The Second Member of Council desires that you should speak to him regarding your proposal in regard to the exemption of Co-operative Societies from the levy of Stamp Duty and Registration fees in respect of certain transactions. I am therefore desired to request you to be so good as to arrange to see him at your earliest convenience.

Yours sincerely,

To

Gulam Mohadin Mehkri, Esq., B.A., LL.B.,
Registrar of Co-operative Societies
in Mysore, B a n g a l o r e.

K.M.R.2/15-6.

Appendix F G—1]

SUBJECT .....

.....

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Section C.S.

File No. ~~HS~~ 31 9-32

Serial No. 10.

Diary No. of letter replied to .....

No. D 1145

To The Regr of C.S.

Sir

Write refer to ~~para 3 (1) A~~ your letter no 4166 of 30.1.33, on the subject of the exemption of certain cooperative Societies from the levy of half the Stamp duty & Regn fees, I am directed to request you to let us have as good as to state the amount of loss of revenue involved if the proposal contained in para 3 (1) of the letter under reference is given effect to.—

(headed "Transactions relating to document & ~~mortgage~~ deposits")

Thanking you

Sd/- 2/9

for Dy Secy.—

General and Revenue Secretariat

( )

the *193* .

Date of issue..... 5/9/33

Signed by.....

List of enclosures.....

Copied by..... 4/9

Examined by.....

WD 0253—GPB—15,000—26-8-32

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat 54

No. D 1145 / A 7-32-40

Dated, Bangalore, 4th Sept. 1933.

24

From

The Secretary to the Government of His Highness the Maharaja of Mysore,
Development Department.

To

The Registrar of Co-operative Societies in Mysore,

Bangalore.

Sir,

With reference to your letter No.4166, dated 30th January 1933, on the subject of the exemption of certain Co-operative Societies from the levy of half the stamp duty and Registration fees, I am directed to request you to be so good as to state that amount of loss of revenue involved if the proposal contained in para 3(1) of the letter under reference headed "transactions relating to current and savings deposits" is given effect to.

I have the honour to be,
Sir,
Your most obedient servant,

for Secretary to Government,
Development Department.

W. D. 407—GPB—1,000—27-8-15

No. 18203
Ecc

9-52-11 971

GOVERNMENT OF MYSORE.

Telegraphic Address :
"CO-OPERT"
BANGALORE.

DEPARTMENT OF CO-OPERATION.
OFFICE OF THE REGISTRAR OF CO-OPERATIVE SOCIETIES
IN MYSORE.

Dated, Bangalore, 8th September 1933.

DEVELOPMENT SECRETARY
9 SEP 1933

GEN. & REV. SECTION
DEVELOPMENT BRANCH.

From

GULAM MOHADIN MEHKRI, ESQ., B.A., LL.B.,
Registrar of Co-operative Societies in Mysore,
BANGALORE.

To

S. Abdul Wajid, Esq., B.A.,
Secretary to the Government of Mysore,
Development Department, Bangalore.

Sir,

In continuation of correspondence ending with my letter No.6744/C.S. dated 3rd May 1933, I have the honour to forward, herewith, a copy of the Resolution passed at the 19th Mysore Provincial Co-operative Conference held at Mysore during October 1932 re: the grant of full exemption from stamp duty and Registration Fees in respect of all documents executed by members of Co-operative Societies, and to recommend that the resolution may be favourably considered by the Government.

The difficulty of enforcing the Government Order so far as the payment of stamp duty is concerned, is great, for the villagers and the Secretary of the Society do not know, how to assess the value for stamp purposes, and even if they do, stamp papers of the required value may not be available readily. Further, if the document is not sufficiently stamped, due to ignorance, it will have to be impounded, causing loss to societies, as the borrower may have executed the document on a stamp paper suggested by the Secretary and cannot be held responsible for the deficiency.

I have already brought to the kind notice of Government that in Bombay, the societies enjoy full exemption in respect of both the registration fees and stamp duty and that in Madras half the registration fee is levied but the societies continue to enjoy full exemption in respect of stamp duty. I therefore recommend, that if both the Registration and Stamp duty now levied can not be remitted, at least, exemption may be granted to societies from payment of ~~even~~ half the stamp duty as in Madras.

I have the honour to be,
Sir,
Your most obedient servant,

M. G. [illegible]

Registrar.

8/9.

DEPARTMENT OF CO-OPERATION. 26

OFFICE OF THE REGISTRAR OF CO-OPERATIVE SOCIETIES
IN MYSORE.

Resolution No.2, passed at the 19th Mysore Provincial Co-operative Conference held at Mysore during October 1932.

****

"That as the partial withdrawal of concessions to Co-operative Societies in regard to Stamp Duty and Registration Fee has affected adversely the transactions of Co-operative Societies and that as the present concession of half rates regarding the Registration of Documents is more nominal than real, since one-half of Registration Fee is paid by the members executing bonds to societies and the other half by Societies executing bonds for the same amount to the Apex Bank, this Conference requests the Government to immediately restore the original concession of full remission of Stamp Duty and Registration Fee on all documents executed either by members to societies or by Societies to the Apex Bank."

****
" Copy "

Registrar.

~~C.S.40 23-3~~
CS. 9-32-12

No. C 116 C. S.

DEPARTMENT OF CO-OPERATION.

GOVERNMENT OF MYSORE.

27

Telegraphic Address
"CO-OPERT"
BANGALORE.

OFFICE OF THE REGISTRAR OF CO-OPERATIVE SOCIETIES,
IN MYSORE.

Camp Mysore 26
Dated, ~~Bangalore~~, 26 Septr. 1933.

DEVELOPMENT SECRET
27 SEP 1933

GOVT. & REV. SECRETARIAT
157
DEVELOPMENT BRANCH

FROM K. H. RAMAYYA, ESQ., B. A., BAR-AT-LAW,
REGISTRAR OF CO-OPERATIVE SOCIETIES,
IN MYSORE, BANGALORE.

To

S.Abdul Wajid,Esq.,B.A.,
Secretary to the Government of Mysore,
Development Department,Bangalor

Sir,

With reference to your letter No.D.1145 dated 5-9-1933 and subsequent reminder No.D.1502 dated 22-9-1933 thereon calling for information re: the loss of revenue to Government if the transactions regarding Current and Savings Deposits in Co-operative Societies are fully exempted from stamp duty, I have the honour to state that information has been called for from some of the well-established societies having large - transactions under deposits and a reply will be sent to Govern ment on receipt of the required information from them.

I have the honour to be,
Sir,
Your most obedient servant,

K H Ramayya
Registrar.

I submit for perusal. The
23/9 further report promised
will be awaited for a
fortnight more
30/9/33

Serial No.

DEVELOPMENT BRANCH
/33

From the Secretary P.S.
No 2638 C&S 21.9.33
Forwards a report &
requests orders exempting all current &
Savings Bank transactions from payment
of stamp duty &c.

NOTE—Contin. Sheet.

WD 70—GBPM—60,000—13-8-31.

Restoration of the Concessions enjoyed by the Corporation Bulbs.

CS File No. ~~40~~ 9 of 1933. | General and Revenue Secretariat

The realisation from the stamp duty on current & savings deposits in Corporation Banks is very small.

Subject to orders if the Registrar's recommendation may be accepted

My 24/10

GOVERNMENT OF MYSORE.

No. 2438

DEPARTMENT OF CO-OPERATION.

Telegraphic Address: "CO-OPERT" BANGALORE.

OFFICE OF THE REGISTRAR OF CO-OPERATIVE SOCIETIES IN MYSORE.

Dated, Bangalore, 21st October *1933.*

From

GULAM MOHADIN MEHKRI, ESQ., B.A., LL.B.,
Registrar of Co-operative Societies in Mysore,
BANGALORE.

To

S.Abdul Wajid,Esq.,B.A.,
Secretary to the Government of Mysore,
Development Departments,B a n g a l o r e.

Sir,

With reference to your letter No.D.1145 dated 5th September 1933 and subsequent reminder thereon and in continuation of this office letter No. C.116 dated 26th September 1933 in the matter of the extent of loss of revenue to Government if the transactions relating to current and savings deposits in Co-operative Societies are fully exempted from payment of stamp duty, I have the honour to state that the marginally noted important large urban Banks, having Savings Banks transactions were requested to intimate the realisations from this source. From the reports received from them, it is seen that a total sum of Rs.28-14-6 as noted against each Bank was realised during the year 1932-33.

	Amount realised.
1.Bangalore Central Co-operative Bank	Rs.6-0-6
2.Apex Bank	Rs.2-8-6
3.Malleswaram Co-operative Bank	..
4.Malleswaram Co-operative Society	Rs.4-8-0
5.Bangalore City Co-operative Society	Rs.5-12-0
6.Mysore City Co-operative Society	..
7.Shimoga Co-operative Bank. ..	10--7-6
	Rs.28-14-6

As such transactions in Government and Postal Savings Banks are exempt from payment of stamp duty and in view of the loss of small income to Government, I request early orders of Government exempting all Current and Savings Bank transactions from payment of stamp duty.

I have the honour to be,
Sir,
Your most obedient servant,

M. S. [illegible]
Registrar. 25/10

19/10.

G. R. S. App. F VI—G 2]

SUBJECT 6 copies 29 Drafts

2 Drafts

Section CS

File No. 9 - 32

Serial No. 14

Diary No. of letter replied to.....

General and Revenue Secretariat

( )

the *193*

Proceedings of the Government of His Highness the Maharaja of Mysore.

Date of issue 24/11/33 (M)

Signed by

Read— ~~Letter~~ Notifn No D 34/CS. 3-31-4 & 17-7-1931, rescinding with effect from 1st Aug. 1931, half the stamp duty with which under any Law for the time being in force, instrument executed by or on behalf of any Corporation Society for the time being registered under the Coopve Societies Regulation or instrument executed by an officer or member of any such Society and relating to the business of the Society are respectively Chargeable.

~~Order thereon.—No~~

May this be—

(i) printed ?

(ii) treated as a standing order ?

(iii) published in the Gazette, English part ?

(iv) translated ?

(v) placed at the disposal of the press ?

(vi) published in the Gazette, kannada part ?

Noted

Correspondence ending

30

Write Letter No: 2438 CS &
21.10.33 from the Regr of Cs.
recommending the immediate
exemption of transactions
relating to current & savings
deposits from the levy of stamp
duty instead of partially as
at present as this is a real
hardship which has seriously
affected the working of many
Societies, as similar transactions
in Govt. and Postal Savings Banks
are exempt from payment of Stamp
Duty.

Order No: P 2269-71 & 14/11/33

Govt. are pleased to
remit the levy of Stamp duty
in respect of those transactions
of Co-ope institutions which
relate to current & savings
deposits, with effect from 15.11.33.
A notification to this effect
will issue separately

List of Enclosure

Copied by

Examined by

61

M.

Copy to Accts Secy.

do the Regr of Cs
" Asstt Regrs
" Stamp Commissioner
" Copy to H. Branch

WD 0254—GPB—10,000—22-8-32

31

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE.

R e a d -

Notification No.D.316/CS 3-31-4 dated 17th July 1931, remitting with effect from 1st August 1931, half the stamp duty with which under any law for the time being in force, instruments executed by or on behalf of any Co-operative Society for the time being registered under the Co-operative Societies Regulation or instruments executed by an officer or member of any such Society and relating to the business of the Society are respectively chargeable.

Correspondence ending with letter No.2438 CS dated 21st October 1933 from the Registrar of Co-operative Societies recommending the immediate exemption of transactions relating to the current and savings Deposits from the levy of stamp duty instead of partially as at present, it being a real hardship which has seriously affected the working of many Societies, as similar transactions in Government and Postal Savings Banks are exempt from payment of stamp duty.

O r d e r No. D 2289-31/CS 9-32-14

Dated, Bangalore, 15th November 1933.

Government are pleased to remit the levy of stamp duty in respect of those transactions of Co-operative institutions which relate to current and savings deposits, with effect from 15th November 1933. A notification to this effect will issue separately.

S. Mallikarjunaiah
Secretary to Government,
Development Department.

To

The Registrar of Co-operative Societies in Mysore,
The Comptroller to Government,
The Stamp Commissioner in Mysore.

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE.

R e a d -

Notification No.D.316/CS 3-31-4 dated 17th July 1931, remitting with effect from 1st August 1931, half the stamp duty with which under any law for the time being in force, instruments executed by or on behalf of any Co-operative Society for the time being registered under the Co-operative Societies Regulation or instruments executed by an officer or member of any such Society and relating to the business of the Society are respectively chargeable.

Correspondence ending with letter No.2438 CS dated 21st October 1933 from the Registrar of Co-operative Societies recommending the immediate exemption of transactions relating to the current and savings Deposits from the levy of stamp duty instead of partially as at present, it being a real hardship which has seriously affected the working of many Societies, as similar transactions in Government and Postal Savings Banks are exempt from payment of stamp duty.

O r d e r No. D 2269-71/CS 9-32-19
141

Dated, Bangalore, 13th November 1933.

Government are pleased to remit the levy of stamp duty in respect of those transactions of Co-operative ~~Sxx~~ institutions which relate to current and savings deposits, with effect from 15th November 1933. A notification to this effect will issue separately.

C Mallikarjunaiah
for Secretary to Government,
Development Department.

To

The Registrar of Co-operative Societies in Mysore,
The Comptroller to Government,
The Stamp Commissioner in Mysore.

G. R. S. App F. G. 3.

GENERAL AND REVENUE SECRETARIAT.

(Continuation sheet draft form.)

2 drafts

33

Notification

No. D 2272/Rs. 9-32-

14/11/33 & ~~GA~~ 9-32-15

In modification of Notifn
D 316/C.S. 3-31 4
No: ~~[illegible]~~
of 17.7.1931
~~[illegible]~~, and in exercise
of the powers conferred on
them by Sec. 28 of the Coorge
Societies Regulation VII of 1918,
as amended by Regns. V of 1929 & VI of 1933
the Govt. of H.H. the Maharaja
of Mysore are pleased to remit,
with effect from 15th Nov. 1933,
the stamp duty in respect of
those transactions of Coorge
only registered under the Regulation
institutions which relate
to current and savings deposits

B.O.

W.W.

Ch. Sec.
8/11

To the Compiler ex. Govt. Gazette
with a request that 100
extra copies may be supplied to the
Secty

(M)

14/11/33

Signed for S.A. Boyd

W.

W1 0327—GPB—10,000—16-5-27

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE,

General and Revenue Secretariat,

34

No. D 2272 / C1 9-12-14 Dated, Bangalore, 16th 13th Novr. 1933

NOTIFICATION.

In modification of Notification No.D.316/CS 3-31-4 dated 17th July 1931 and in exercise of the powers conferred on them by Section 28 of the Co-operative Societies Regulation VII of 1918 as amended by Regulations V of 1929 and VI of 1933 the Government of His Highness the Maharaja of Mysore are pleased to remit, with effect from 15th November 1933, the stamp duty in respect of those transactions of Co-operative institutions duly registered under the Regulation which relate to current and savings deposits.

By Order,

Mallikarjuniah

Secretary to Government,
Development Department.

To

The Compiler, Mysore Gazette, for publication in the Gazette with a request that 100 spare copies of the notification may be supplied to the Secretariat.

(3)

35

. pondix F G—1]

SUBJECT .....

.....

.....

Section C5

File No. 9-32

Serial No. 16

Diary No. of letter replied to .....

No. D 3791

To

The Secretary,

The Srivamsha Coffee Society Ltd.

Malleswaram P.O. Bangalore

General and Revenue Secretariat

( )

the . *193* .

Sir,

Date of issue 5/2/34

With reference your petition of July 1932 praying that, especially in the case of Coffee Societies registered exemption from payment of aplⁿ the withdrawal of stamp duty in respect of Coffee transactions, the original exemptions enjoyed by these institutions may be ordered to be restored for a period of at least five years, I am directed to state that Govt. regret that the request cannot be granted.

Signed by Mr Sec.

I have &c

D 3792 Sec 25/11

for Dev. Secy

List of enclosures.....

Copied by.....

Examined by.....

Copy to the Regr of Cs. for information

B. 1

-36

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No. D 3791 / C1 9-32-46

Bangalore, Dated, 3rd February 1934

From

The Secretary to the Government of His Highness the Maharaja of Mysore, Development Department.

To

The Secretary,
The Srirampura Co-operative Society Ltd.,
Malleswaram P.O. Bangalore.

Sir,

With reference to your petition dated July 1932 praying that, especially in the case of Co-operative Societies registered after the withdrawal of exemption from payment of stamp/duty in respect of Co-operative transactions, the original exemptions enjoyed by older institutions may be ordered to be restored for a period of at least five years, I am directed to state that Government regret that the request cannot be granted.

I have the honour to be,
Sir,
Your most obedient servant,

Sd. S.Abdul Wajid.

Secretary to Government,
Development Department.

Memo No. D 3792 Dated, Bangalore, the 3rd February 1934.

Copy of the above is forwarded with compliments to the Registrar of Co-operative Societies in Mysore for information.

By order,
Mallikarjunaiah
For Secretary to Government,
Development Department.

mk.3

Appendix F G—1]

SUBJECT .....

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Section CS

File No. 9-32

Serial No. 17

No. D 3732

To

The Registrar

Sir

With reference to your letter no 1820 CS 8/5-5-33, recommending the remission of the stamp duty ~~not being~~ levied on documents pertaining to ~~executed by~~ the transactions of members of Cooperative Societies, I am directed to state that the matter has been ordered to lie over for the present.

I have etc

sd/- 30/1

for Secretary

Diary No. of letter replied to .....

General and Revenue Secretariat

( )

the *193*

Date of issue 1-2-34

Signed by .....

List of enclosures .....

Copied by .....

Examined by .....

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat 387

Dated, Bangalore, 31st January 1934.

No. D-3732 / CS 9-32-1 (1a 9b)

From

The *Secretary to the Government of His Highness the Maharaja of Mysore, Development Department.*

To

The Registrar of Co-operative Societies in Mysore, Bangalore.

Sir,

With reference to your letter No.1820/CS dated 8/9th September 1933, recommending the remission of the stamp duty on documents pertaining to the transactions of Co-operative Societies, I am directed to state that the matter has been ordered to lie over for the present.

I have the honor to be,
Sir,
Your most obedient servant,

For Secretary to Government,
Development Department.

S.R.2